

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE)
COMMISSION)
Plaintiff,) Case No. 1: 10-cv-2031-DLI-JMA
v.) ECF
SPONGEYETECH DELIVERY SYSTEMS, INC.;)
RM ENTERPRISES INTERNATIONAL,)
INC.;) **RECEIVER'S NOTICE OF FILING OF**
STEVEN Y. MOSKOWITZ;) **AMENDED PROOF OF CLAIM AS**
MICHAEL E. METTER;) **RECEIVED FROM THE**
GEORGE SPERANZA;) **COMMONWEALTH OF**
JOEL PENSLEY; and) **MASSACHUSETTS DEPARTMENT OF**
JACK HALPERIN,) **REVENUE**
Defendants.)
and)
BLUE STAR MEDIA GROUP, INC.;)
BUSINESSTALKRADIO.NET)
ACQUISITION CORP.)
Relief Defendants.)
x

TO: The Clerk of Court and all parties of record:

PLEASE TAKE NOTICE that on June 20, 2012, the Honorable Dora L. Irizarry, United States Judge for the United States District Court for the Eastern District of New York (the “Court”), entered the *Order Re: Procedure for Escrow and Disposition of Funds* (the “Order”)(D.I. 234).

PLEASE TAKE FURTHER NOTICE that Michael Craven, as the appointed Receiver of the relief defendant, BusinessTalkRadio.Net Acquisition Corp. (the “Receiver”), through

counsel, served the Receiver's *Important Notice to Creditors of BusinessTalkRadio.Net Acquisitions Corp. (f/k/a BusinessTalkRadio.Net, Inc.), The Greenwich Broadcasting Corporation, BTR Greenwich, Inc., BTR Communications Boston, Inc., BTR Communications Boston II, Inc., BTR West, Inc., BTR West II, Inc., WURP, Inc., WURP East, Inc., and The Lifestyle TalkRadio Network, Inc.* (the "Receiver's Notice") upon all creditors and notified such creditors of the Order and the procedures for creditors to request funds from the net proceeds of the sale of assets that have been placed in a Court Registry Investment System Account with the Federal Court (D.I. 277, 299 & 305).

PLEASE TAKE FURTHER NOTICE that pursuant to the Order and the Receiver's Notice, the Receiver previously received a proof of claim from The Commonwealth of Massachusetts, Department of Revenue ("Department of Revenue"), and filed the proof of claim with the Court on November 19, 2013 (the "Massachusetts Claim" at D.I. 309).

PLEASE TAKE FURTHER NOTICE that the Receiver has received an amended proof of claim from the Department of Revenue, and it is attached hereto as Exhibit A. The Receiver states that with respect to the Massachusetts Claim, as amended, the Boston radio station to which it refers was sold in August 2012. To the Receiver's knowledge, the buyer moved the studios almost immediately and terminated most, if not all, of the employees. Otherwise, the Receiver leaves the Massachusetts Claim to be resolved in the discretion of the Court. If the Court requires further information, the Receiver would welcome the opportunity to respond.

[Signature page to follow]

Dated: March 21, 2014

MORRIS JAMES LLP

/s/ Brett D. Fallon

Brett D. Fallon (DE Bar No. 2480)
500 Delaware Avenue, Suite 1500
P.O. Box 2306
Wilmington, Delaware 19899-2306
Telephone: (302) 888-6888
Facsimile: (302) 571-1750
E-mail: bfallon@morrisjames.com

Counsel for Michael Craven, as the Receiver

Exhibit A



Amy P. Pitter
Commissioner
Thomas K. Condon
Chief, Litigation Bureau

The Commonwealth of Massachusetts

Department of Revenue

Litigation Bureau – Bankruptcy Unit

Offices Located at: 100 Cambridge Street

ALL MAIL TO: Box 9564, Boston, MA 02114

Main Telephone: 617 626-3875 – FAX: 617 626-3796

February 19, 2014

Michael Cravern, Receiver
Cravern-Thompson Communications
90 Cricket Avenue
Ardmore, PA 19003

Dear Atty. Cravern

Please file the enclosed proof (s)-of claim in the matter of:

Debtor: BTR Communications Boston, II Inc.
FID#: 830-467-408
Civil Action: #10-2031 DLI-JMA

Please date-stamp and returned the attached copy in the enclosed self-addressed envelope. Thank you for your consideration.

Sincerely,

A handwritten signature in cursive ink that reads "Leslie D. Physic".

Leslie D. Physic
Tax Examiner
Department of Revenue
P.O. Box 9564
Boston, MA 02114
(617) 626-3831



Amy A. Pitter
Commissioner
Thomas K. Condon
Chief, Litigation Bureau

The Commonwealth of Massachusetts
Department of Revenue
Litigation Bureau – Bankruptcy Unit
Offices Located at: 100 Cambridge Street
ALL MAIL TO: Box 9564, Boston, MA 02114
Main Telephone: 617 626-3875 – FAX: 617 626-3796

February 18, 2014

Michael Cravern, Receiver
Cravern-Thompson Communications
90 Cricket Avenue
Ardmore, PA 19003

Dear Atty. Cravern

Please file the enclosed proof (s)-of claim in the matter of:

Debtor: BTR Communications Boston, II Inc.
FID#: 830-467-408
Civil Action: #10-2031 DLI-JMA

Please date-stamp and returned the attached copy in the enclosed self-addressed envelope. Thank you for your consideration.

Sincerely,

Leslie D. Physic
Tax Examiner
Department of Revenue
P.O. Box 9564
Boston, MA 02114
(617) 626-3831

U.S. DISTRICT COURT
EASTERN NEW YORK
STATE OF CONNECTICUT
BTR COMMUNICATIONS BOSTON II INC.
IN LIQUIDATION

Civil ACTION # 10-2013I DLI-JMA
RECEIVERSHIP PROCEEDING
FILING DATE: 07/18/2012
TAX ID#: 830-467-408

AMENDED TO SUPERSEDE CLAIM FILED 11/05/2013

PROOF OF CLAIM OF THE COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF REVENUE

1. Amy A. Pitter says: That she is the Commissioner of the Department of Revenue for the Commonwealth of Massachusetts and that he is duly authorized to make this proof of claim on behalf of said Commonwealth;
2. That the above-named debtor was at and before the filing by or against the above-named debtor of the petition for adjudication of insolvency, and still is, justly and truly liable to said Commonwealth in the sum of: **Two thousand, one hundred and forty dollars and ninety cents.**
3. That the basis of said liability is as follows: **SEE ATTACHED**

TOTAL AMOUNT DUE \$2,140.90

4. That for the periods indicated by an asterisk*, the Commissioner has no record of the filing of returns, and reserves the right to amend this claim upon filing. The amount(s) shown are estimates.
5. That no part of said liability has been paid, abated or otherwise satisfied.
6. That there are no setoffs or counterclaim to said liability;
7. That no note or other negotiable instrument has been received for any part of said liability and that no judgment has been rendered thereon;
8. That this claim is filed as a claim entitled to priority.
9. All communications concerning this claim should be addressed to:

Litigation Bureau/Bankruptcy Unit
100 Cambridge Street, P. O. Box 9564
Boston, MA 02114

LESLIE PHYSIC, Tax Examiner
(617) 626 -3831

Dated: 02/18/2014


John Giamattei
Director, Bankruptcy Unit

COMMONWEALTH OF MASSACHUSETTS RECEIVERSHIP PRIORITY CLAIM

**U.S. DISTRICT COURT- EASTERN NEW YORK
STATE OF CONNECTICUT
BTR COMMUNICATIONS BOSTON II, INC.
IN LIQUIDATION**

**CIVIL ACTION #10-2031 DLI-JMA
RECEIVERSHIP PROCEEDING
FILING DATE: 07/18/2012
TAX I.D.#: 830-467-408**

AMENDED TO SUPERSEDE CLAIM FILED 11/05/2013

TAX TYPE SYMBOLS: WH = WITHHOLDING; ST = SALES; MT = MEALS; RO = ROOM OCCUPANCY
IT = INCOME; CP = CORPORATE EXCISE; SP. F. = SPECIAL FUELS;
O=SERVICES; PU = PUBLIC UTILITY

TAX TYPE	PERIOD ENDING	DATE TAX ASSESSED	TAX	INTEREST TO PETITION DATE	BALANCE DUE	PENALTY TO PETITION DATE
WH	Jun 12	04/20/13	\$906.00	\$0.00	\$906.00	\$0.00
Corp	Dec 11	11/27/12	\$456.00	\$6.35	\$462.35	\$45.60
	Dec 12	11/07/13	\$456.00	\$19.75	\$475.75	\$251.20
TOTAL THIS PAGE:			\$1,818.00	\$26.10	\$1,844.10	\$296.80
SUMMARY TOTAL:					\$1,844.10	\$296.80